

5
THE ORDER
OF EQUALTIE.

Contrived and diuulged as a generall
Directorie for common Sessements.

*Seruing for the indifferent defraying, taxing,
and rating of common Impositions and charges, lyable to
Citties, Townes, or Villages, that they may be done in
some equall and proportionable Order, for
the benefite of the common-wealth.*

*Very necessarie for all persons, to whome the
execution and apprehension of this businesse
appertaines.*

I. CORINTH. 14. 40.

Let all things be done honestly and by order.



PRINTED BY JOHN LEGAT, PRINTER TO
the Vniuersitie of Cambridge, 1604.

*And are to be sold at the signe of the Crowne in Pauls Churchyard
by Simon Waterston.*

25/4

THE ORDER

OF EQUITY

Copied and divided as a general

Dispute for certain persons

giving for the purpose of settling

and settling of common and private

and private persons and persons

and persons and persons and persons

and persons and persons and persons

and persons and persons and persons

and persons and persons and persons



PRINTED BY JOHN BARNARD, PRINTED TO

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TO ALL IVDICIAL and indifferent Readers.



I was no mortale that the heathen man Xenophon willed euērie our equalitatem colere, so honour an equalitie, seeing it serueth so much to the commending of a ciuill life, to the managing of common affaires, to the conseruing of popular quietis which is so excellent in comparison, so generall in comprehension, so necessary in all actions, thus no Common wealth can doe well without it: yet such is the error of this age, that more are ready to confesse then to expresse this equalitie in any of their actions.

There is no common weale can flourish without imposition of charges: for they are as necessarie, saith Plato, as arteries or shewes to the bodie, but inegalitie in the setting and rating of these charges is but an enemy to a Common wealth: for they are as ill as prickes or thornes to the bodie, neuer one is willing to beare charge respectiue to his portion, but who can indure to be surcharged in an equall proportion to others: there is a fit instance in one *Æmilius* applicable to this purpose, who being complained of unto *Tiberius Caesar* for vnequall taxation he imposed vpon the people, *T. Caesar* returned this answer, *Se tondere velle suas oues non de glubere*, that he would haue him to sheare his sheepe, but not to flea them. *Brutus* in this saying is worthy to be obserued of all seffors, so deale indifferently without extremities, and equally without partialities in common wealth cases: seeing vnequall rates vnder the title of *virrighteousnesse* is said to be abomination, as well as vniust weights and measures, *Deut. 25. 16*.

As sinne is aggravated by circumstances, so is that iniquitie of inegalities: for to deale vnequally in primate callings, is not tollerable, but to vse inegalities in publike cases is farre more detestable, because the iniurie is more generall, as the Schoolemen say, *quanto iniqtas in plures extenditur tanto grauius peccat*, the sinne is the greater the more it is extended and dispersed: and therefore such as are taken therein tardie, ipso facto, in the deede doing, or, as the Ciuilians tearme it, in *flagranti crimine*, in the apparent fault, are to be punished *exempli causa*, if it were but for example sake, that it might restrain the rest, according to the old Canon, *Ut vnus pec-*

To the Reader.

na metus sit multorum. That the punishment of one might be a terror to many, and to this end S. Paul saith, Them that sinne rebuke openly, that the rest also may feare. 1. Tim. 4. 20. for amongst many sinners some must be made examples.

There is no man doubteth but that inequalities hath some interconferre and continually interchenge in common possessions, some that cannot see into it, suffer it, others that are favoured in it, wincke at it, those that are wronged in it, murmure at it, howsoever it be, they must with patience take this pill of Virgill omnis fortuna suppetanda ferendo, learne to suffer that they cannot remedie. For this cause having some abiecles of inequalities offered to my eyes, I could not forbear to lay pen without impietie, considering that mollissimus Pater est consentire filio cum arguere possis, so be secret where one may say something is a sinne in consent, and to conceale veritas est aurum sepelire is no better then to burie gould, as E. magrinus saith,

I spleene no mans person but his unequall proceedings, I meet not against common impositions and charges, but against unequall proportion in the taxing, I aspeere not at any one man; because I speake generally to all, and it is a principle in all artes, He that speakes generallie speakes to none. when David heard the generall report of the parable, the delinquents (saith he) shall die the death; he liste thought he concerned himselfe, untill Nathan told him he was the man. When Iudab heard the common clamor against Thamar, lest her be burnt, saith he, he did not suspect himselfe to be criminall, untill Thamar forswore him, his ring, his cloke and his staffe. Gen. 38. so by these examples we may perceiue, that generall speeches can detest none vnesse he be named, though they may touch any if they be tainted with guilt.

Such as be galled may take reformation by this and conceale it: for I cannot saie he is the man; such as be not guiltie may take information by this, to continue so, for it is rare to see such a man, notwithstanding it is pittie that so common an euill as inequalities which by custome is made no sinne should be tost vp and downe from one to an other like a tennys ball, and passe without any check or reproofe: the fowles of the aire will bewray. Eccles. 10. 20. the stones in the wall will crie out. Hab. 2. 11. nay the very dumb beast will speake rather then sinne should passe vnreprooued. 2. Pet. 2. 16.

The greatest workes are sometime wrought by the weakest instruments,

fruments, as Goliath was slaine by a little stone with a sling, when no
combatant durst incounter with him, and as the Elephant is said to
be affrighted at the grunting of a pigge, so men may sometime be ter-
rified and reclaimed by mere trifles, and made true penitentes by the
dash of a penne, as Peter was stroke with sorrowe at the crowing of
the cocke.

I desire nothing but that my penne may be as a pricke to the hartes
of the guiltie to see their faults, and that my praiser may be as a
meane to haue their hartes opened with Lydia to amend their faults:
so God shall be much glorified by their conversion, the Agents more
esteemed by their actions, and the Author well satisfied for his
paines.

C. Gibbon.

THE CONTENTS OR

cheife heads handled in this Treatise, as the same are
distributed into 12. Chapters.

- 1 *Of the signification and sundrie acceptions of the word Equalitie.*
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- 3 *Of the generalitie of equalitie.*
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- 5 *What equalitie is, as it extendeth to common impositions and charges.*
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- 8 *Of equall proportion, how it is to be taken, properly, comparatively, and respectively, and that everie one is to be rated properly in some equalitie to his abilitie, according to nationall customes.*
- 9 *That every one is to be taxed comparatively in some equall proportion agreeable to generall taxations.*
- 10 *That every one is to be charged respectively, according to the qualitie of the sessement, whether it be lands or goods.*
- 11 *The probable causes and coniectures why men are so unequally rated in common impositions and charges repugnant to generall proportions.*
- 12 *What persons are tyable and ought to be taxed towards common impositions and charges.*

THE ORDER OF *Equalitie.*

CHAP. I.

*Of the Signification and sundrie Aceptions of the word
Equalitie.*

EQUAL is not vnfitly deriued of *aequus* right or iust, to signifie that there can be no equitie without equalitie, in this sense it is taken in the scripture, *doe that which is iust and equall* Collos. 4. 1. which wordes are but *voces conuersibiles*: for the copulatiue (and) doth shew that they accord in sense though they differ in sound, and that like relatives one cannot be well without an other.

To be equall, doth import as much as to be euen, it is so accepted in Gen. 44. 18. where Iudah perceiuing the dignitie & deportment of his brother Ioseph, said by way of insinuation to him, thou art euen as Pharaoh, intending thereby that he was equall in authoritie to him, as it is well quoted in the marginall note thereupon.

It is common amongst the Latines as they terme it *euphonia gratia* for the better sound to contract two wordes into one, as for equall qualitie, to saie *aequalitas*, and for equall abilitie to saie *aequalitas*, which wordes although they be confounded in our common speech and are taken *promiscue* one for an other, yet they somewhat differ in signification.

Equalitie is so called of *aequali qualitate* of equall qualities: because it hath speciall reference to qualities and conditions, and therefore the word is taken sometime for vnitie, sometime for paritie or likenes.

Equalitie is taken for vnitie, when many are of one mutuall consent, they are said to be *Monanthropos*, one man, as it was said of the Israelites in Iudg. 20. 10. they were knit together as one man, & so in affections, when many are of mutuall mindes they

The Order of Equality.

they are said to be *vnanimi*, knitt together in one minde as the Apostle phraifeth it 1. Cor. 1. 10. according to that which is said of the beleeuing companie in the Acts. 4. 32. *they were of one heart and of one soule.*

Equalitie is sometime taken for a paritie or likenes: when the Apostle would haue vs to be equally affected, he willeth vs to be like minded one to another. Rom. 15. 5. & not to beare the proud mind of the insulting Pharise to saie, I am not like others, or the ambitious mind of Pompey to admit none to be his equall, but as we are taught to make our selues equall to them of the lower sort, Rom. 12. 16. (not in titles and degrees as some vrge equalitie, or in possessions or goodes as many pretend community where God hath put a difference) but in lowlines of mind, as one commentes vpon that place, by imitating him which saith, *learne of me I am meeke and lowly*: Math. 11. 29.

Equabilitie is so called of *equali habilitate*, of equall abilitie; because it doth most properly extend to *Abilities* by the naturall etymologie of the word.

What Ability & Non-*abilitie* is in our common lawes, I will omit, but in the scriptures it is most commonly takē for a temporall state of liuing, to signifie that as there ought to be an vnity in profession, an vnanimitie in affection, a sympathy in affliction, so there ought to be an equalitie in outward affaires, that where mē are of equabilitie or equall value in abilitie, they should be equivalent in all good actions; both by the prescript rule of God. *Let every one minister according to his abilitie.* 1. Pet. 4. 11. and by president in the godly, *we according to our abilities doe.* Neh. 5. 8.

Thus in some transparent sort I haue giuen some light and introduction to the matter: for by the sundry acceptions of the word you may see that to be euen, all one, equall, & like, are but synonymies or wordes of like sence and signification, and by the deriuation of the word you may perceiue the signification of the subiect: for as in the beginning Adam gaue names agreeable to the nature of euery creature, so in the first inuention of wordes Etymologicians gaue denomination according to the signification of euery word, which might be deriued from some language by exquisite linguistes, although now where we want
reason

reason to deriue a word, we are enforced to call it primitive.

For as much as this is no problematic or disputable question to contront, before I enter into the definition and diuision of this subject, I will first (omitting the order of disputes) illustrate and set forth the excellencie, generalitie, and necessitie thereof, that it may appeare to be a fit argument for this age, as an instigation to moue every one to make more care and conscience of equalitie in all their actions.

Chap. 2.

Of the Excellencie of Equalitie.

TO beginne with him, who gaue beginning to all, and yet is without beginning himselfe; if we enter into that metaphisicall and diuine mystrie of the Deitie, these appeares to be an apparent vnion of equalitie; for though there be a thirde in person, there is an vnitie and equalitie in godhead; although the father is said to be greater, Ioh. 14. 28. then the sonne, as he was man.

In the first creation of man, he was a kind of Microcosme or little world, not because he is circular or spherically, as the Philosophers hold, but for that there was some likenesse and similitude of the Creator resplendent in the creature; for it is said, *Let vs make man to our owne image and likenesse: be hold (saith God) the man is become as one of vs*, Gen. 1. 26. Yet none must hereby thinke himselfe equall to God as Tyrus did, Ezech. 28. 2. least he become a beast; as Nabuchadnezar was; for God can indure no equall vpon earth, *To whom will you compare or make as equall with God*, Isaiah, 46. 5.

In the Redemption of mankind, he which was desired and equall with God, did vouchsafe to be homified; by assuming vpon him, the very flesh and forme of man; by participating with man in eating, drinking, sleeping, talking, walking, being possible as man in hanging, thirsting, watching, weeping; in a word, he was equall to man in all things, saving sinne; as Ioseph was to Pharaoh, sauing the scepter.

In the dignifying of man; God did not onely impart to him his owne image in puritie of minde, and imposable humane shape

in habite of his person, but he doeth further grace and adorne him with his owne small titles; by teaching of him a God, *animam imaginem Dei*, as one saith; he is the lively image of God; for as Iustianus saith, though he be but a man before God; yet he is a God amongst men in that he made the Egyptians affirme that man was a terrestriall God; but yet still he should haue too sublimious a conceit of his singularity, it is not amisse to remember what the Cynicall person said to Alexander, though he were a God vpon earth, yet he was but a God of earth; and as the Phoenix being liued of ashes doth burne to ashes, so he being made of earth must yeild to earth.

In the Dissolution of man, god doeth still grace him with his small glorie: for if he die well, he will deuide his glorie to him. If man thought it was the greatest honour to man in this life, to haue the kings royall apparrell put vpon him, to ride vpon his own horse, and to haue his crowne set vpon his head; yet, 6. 8. when howe great glorie is it to man in the life to come, to be made like him that is most glorious? 1. Ioh. 3. 2. to sit vpon the throne with him that shall iudge vs? Apoc. 3. 1. & to be partaker both of a crowne and a kingdome?

In the making of Eve from Adam there is shewed a correspondence betwene man and woman; for they were equal: euen way vnall the same made man her superior; and therefore subiection was one part of her punishment, as may appeare in Gen. 3. 16.

In the estates of men although they be different in respect of prosperitie and povertie; yet God hath shewed therein an excellent pattern of equality: for if he had made al which, one would not care for another, if all poore; one could not helpe another; so that rich and poore haue neede one of another, 1. Cor. 12. 14.

In the Regiment of a common wealth, God hath ordained equality amongst many, vnlike for if all were Rulers; then it were monstrous, for one head is enough: for one bodie, as one sunne is sufficient for the whole world. If there were no ruler, then were it confused; as it is said of the Israelites when they were without a King, every man did that which was good in his owne eyes, Iudg. 17. 6. for in extremities it is better to haue a tyrant (as the heathen man saith) then no ruler; and therefore for

for one to Rule and the rest to obey in this onely square of equalitye.

What should I speake more of equalitye? seeing this of such excellencie that the very Ethnickes did honour equalitye; because it doeth combine the good with the good, saith Xenophon, and doth conserue cities in tranquillie, saith Aristotle, a polis, whereas inequalitye is said to be *seditionis seminarium*, the verie seed of sedition, as Plutarke teaches it. To end all with this epiphonema, seeing equalitye is *donatus Idea*, the expresse Idea of the inalienable Deitie in heauen, and *unitatis causa*, the instrumentall cause of vniuersall vnitie vpon earth, what is of greater excellencie then equalitye?

Chap. 3

Of the Generalitie of Equalitye.

IN the olde lawe *Lex talionis* was ordained to no other end, but that an euill action might haue an equall punishment, as an eye for an eye, a tooth for a tooth, life for life, the validitie of which lawe is in some cases yet recent amongst vs: for by our positiue lawe, he that of malice premeditated taketh away another mans life, looseth his owne life.

It is commonly seene in this life that where the parents care not howe they gather their goods together with the rake, the children care not howe they cast them abroad with the forke, so that olde saying is iustly verified, goods euill gotten are euill spent. Hemingius reports a thing of his owne experience, of one that was *rapax*, *rapax*, and *tenax* in getting of his goods by oppression, he after ward left them to his children, who plaid the prodigal sonnes, and went vp and downe a begging: so true it is, *ex malo quodcumque non gaudet certius hares*, that the third heire shall neuer come to inioy them. Such therefore as by extorting and griping make a gaine, should doe well to remember *non male lucrari, mala lucra aequalia damna*, that their euill lucre will haue equall losse, sometime or other.

It is a general note in the scriptures, that *malum culpa* and *malum poena* haue commonly concurrence together in some equall proportion betwene the malefactor and the misdeede,

according to that old sawe, *Qualis vir faciet talis quoque sua peribit*, that which a man practiseth to others, he shall perishe by himselfe: whereof there are many examples in the scriptures. Pharaoh caused the children to be cast into the river, he himselfe was overcome in the red sea. Haman made a gallows to hang Mordecai, he himselfe was hanged on the same gallows: the Rulers caused Daniel to be cast into the denne of Lyons, they the Infidels were deuoured with the Lyons. Adoni-bezech did cut off the thumbs and the feet of seauentie Kings, he himselfe had his thumbs and feet cut off by others. Iudg. 1. 6. The prodigall sonne because he lived in filthinesse like a swine, he did afterwarde eate huskes with the swine.

It is the iudgment of the Almighty in the life to come, to inflict equall punishment according to the qualitie of the delinquent, and that may be probably collected out of Esay, 26. 17. where it is said, *Iudgement will I lay to the Rule, and righteousness to the Ballance*. By the Rule is vnderstood the euen measure that shall be betweene the partie and the punishment: and by the Ballance is signified, the equal weight that shall be betweene the torment and the sinner, according to that saying in the Apocalypse, 18. 7. For as much as shee (meaning the Babylonian whore) hath glorified her selfe, and lived in pleasure, so much giue her torment and sorrowe. We read that Dives because he would not giue Lazarus a crumme of bread to quench his hunger vpon earth, he himselfe could not haue a droppe of water to coole his tongue in hell.

To come to a more generall and vniuersall instance of equalitie, though Pompey would suffer none to be his superior amongst men, though Tyrus affirmed that he was a God, Ezech. 28. 2. though Nabuchadnezzar exalted himselfe aboue God, though Kings are as gods vpon earth: yet howsoever men differ in humors and affections, or in degrees or dignities in this world, if they come to this *memento*, to consider in man, that his creation is of earth, his dissolution is to earth, his resurrection is from earth: may not euery one say, he is conceived in sinne with David? he is a miserable sinner with the Publican? he is the greatest sinner with Paul? 1. Tim. 1. 15. Is not God father to vs all by faith? Sauiour to vs all by grace? then what doth this intimate vnto vs all, but a generall Equalitie in

state

state and condition.

When we shall all be arraigned before that great Iudge of that high Sear-chamber in heaven, when the tares must be taken from the wheat, and the goates separated from the sheepe, and this generall Echo shall sound in the eares of all *Ita, Debita*, what other difference shall be there then this? such as have wrought in the vineyard shall have all one price, and such as have no oyle in their lampes shall have all one punishment; that is such as have done well shall be coheires in heaven, and such as have done ill shall be copartners in hell, whether they be Emperours, kings, keyfers, beggers, without exception of any: for God will deale equally without respect of persons.

The generality of equality is so copious that they are not to be contained in a nut shell like Homers Iliades, but they would rather require a large Tome then a short Tractat: I will therefore refer you to the particulars in the next chapter for further illustration hereof.

Chap. 4.

Of the Necessitie of Equality.

IN naturall causes, by the opinion of *Naturalists*, if all partes & members of the bodie be not proportionable and equall, there cannot be that perfect Symmetry which is required in nature, and therefore such as be of goodly partes and lynaments of body doe carrie a kind of encomion in the scriptures: it is said of Saul, that he was a goodly yong man, 1. Sam. 9. 21. and of David, that he was a comely person 1. Sam. 16. 12. and of Christ, that he was of a meane composition: and stature, as *Publius Lentulus* reporteth: the poet graeth a reason hereof, *gravior est pulchro univirsū corpore virtus*, those gifts are more gracious that proceeds from a comely person: for oftentimes a deformed bodie doth argue a deformed mind, and therefore Aristotle in his booke of governmet would have sely me called to office & not misshapē & deformed: for which cause such as had a blissh might not ster the order of preisthood:

by the old lawe. And by the ciuill lawe this composition and habitude of bodie is so estimable, that it alloweth the sonne an action of the cause against him that shall deface the portrait of his father.

In the constitution and state of mans bodie good proportion and equalitie of humors and qualities causeth health, and therefore health is defined by the philosophers to be nothing else but a well proportioned vnion of many humors together: for where one qualitie and humor doth exceede another, they are the very symptoms of some naturall defect by iudgment of physicians.

In Economically matters if that coniungall bond betweene man and woman be not equall, the coniunction is inconuenient: if parties dissent in religion, then will follow prophanes of life: as Salomon was drawne to Idolatrie by marrying of strange women: and therefore the Apostle saith, be not vnequally yoked, 2. Cor. 6. 14.

If they differ in lynage, then there will be vpbreiding by birth: it was this that made Dauid say, *seemet it a light thing to marry a kings daughter, seeing I am a poore man and of small reputation.* 1. Sam. 18. 23, therefore Plutarke saith, marry a wife of thine owne degree.

If they disagree in conditions and manners, then will be nothing but contentions and malice: hereof one saith there is ill agreement in that house in qua gallina cantat, gallus tacet: where the hen doth crowe; and the cocke holds his peace, alluding to that saying in the prouerbs. 27. *a continuall dropping in the day of frayne and a contentious woman are alike.*

If they vary much in yeares then their braynes will be busied with ielousie and they shall be constrained to exclaime with Terence *O me miserum duxi uxorem* that he was miserable for marrying a wife: for age and youth are as repugnant in qualitie as frost & fyre.

So that from hence every one may learne to make equall election in nuptials, & to indeuour to match with a meete wife, as God made Adam a meete helper: for as border if they be not euen ioynd can neuer hold: so men and women if they be not equally ioynd can neuer agree, and therefore remember that poetically verse of Ouid *Signa uolens apti nubere, nubis pari,* if thou

thou wilt fuly marrie, marrie thy equal.

In Families where there is no equality vsed by masters to seruants, there is meere tyranny: hereof it is said, *gine to your seruants that which is iust and equall.* Col. 4. 1. that is *equalitate legis analogice* as Aristotle termeth it: it is not so to be interpreted that masters should make themselves equal to their seruants in condition and degree, but *sub hoc nomine*, as Marlorat noteth, is vnderstood the humanity, clemency, and gentle intreating masters ought, to vse, without too much rigor: Leu. 25. 43. for albeit they are masters amongst men, yet they are but seruants before God, who seeth the dooings of all, because he is cheife master of all: and earthly masters can in nothing more liuelie represent their heauenly master, then in shewing of mercy: *ni non ita qd. serui sunt ei sicut ei.*

In politicall causes, in all contractes, if there be not some analogie and equall proportion in the price betweene the venditor and the emptor, it is no better then oppression, therefore Abraham when he should purchase the field of Ephron gaue him the value of it: Gen. 23. 13. and Melanctho saith *ex naturalis equalitate uel locupletior sum alterius iniuria*, euen fro natural equalitie or iustice there is no reason why one man should enrich himselfe by hindering of an other: Mel. in *lib. de finit. appellat.*

In partition of possessions there is meere iniury without equality, and therefore the ordinance of ioues were vsed to that end in causes ciuill and diuisorie: and it was this that made the copartener come to Christ to haue him deuide the inheritance betweene the two breithren, for no other end, but that the partition might be equal: as Bullinger obserueth in his Decades: *ad iustam patrimonij diuisionem* for a iust diuision, as Aretius interpreteth that place in Luke. 12. 13.

In buying and selling, if the weights and measures be not iust and equal, it is abhominable before God Deut. 25. & punishable by the lawes of men: for as Chytræus saith *equalitas precij & meritis seruanda est equalitie* must be vsed aswell in the price as the ware, least it be said of such as the prophet reporteth; *there is like buyer and like seller.* Esa. 24. 2.

In Military affaires, where the aduersaries be not equal, the conflict is dangerous: when Ioshua sent thirty thousand men

to incounter with the Citizens of Ai, the Citie was founde sacked, because the enemies were not equall.

In Duell, where combatantes be not equall, the inconuenience is great: what was David to deale with Goliath, if God had not assisted him? no Hercules could doe: he must be a strong man that is able to withstand two.

In Spirituall warfare, where the enemies excede, how doe they insult ouer the spirit? in what case was Iob, when he saith, *he was assailed with whole armies of sorowes*? Iob. 1. 17.

In Musick, where there is no equall proportion of soundes there can be no perfect symphonie.

In Arithmetike, without the vse of equall numbers there can be no exact computation.

In Architecture, where there is no equall proportion in the worke, it can be no exquisite building.

Doe we not see by experience, that in *Vegetative* creatures, where trees are vnequally planted in the orchard, they neuer prosper well: that in *Sensitive* creatures, where oxen are vnequally yoked in the plough, they neuer draw well: that in *Sensles* creatures, where stones are vnequally laid in masonrie, they neuer couch well? then much lesse among rationall creatures can there be any concordance without the vse of equalitie.

To conclude, let this suffice, that all *lawes*, all *creatures* in their kind, yea all *arts* and sciences for the most part are ordained and doe aime at this ende, to reduce things to a generall uniformitie and equalitie.

Chap. 5.

What equalitie is.

IF I should discourse of Equalitie according to the curious definitions and diuisions of philosophers, as they controuert their *equalitas* and *inequalitas* in logieall roanner, it were tedious and friuolous: seeing my purpose is hummarily to intreat only of that *equalitas* which tendeth to the taxing and rating of common impositions & charges lyable to Cities, Townes, Villages &c. because this may conuict the conscience of such as vse no equalitie at all in these actions.

Equality

Equallitie (thus considered) is nothing else but a Necessary Charge imposed in some equall proportion upon every one respectively.

In this definition or rather description we may observe 4 things concurring in the words.

- | | | | | | | | |
|-------------------|--------|-------------|--------|--------------|----------|---------|--------------|
| 1. The Charge | } that | } Necessary | } must | } the Cause. | | | |
| 2. The Imposition | | | | | | | |
| 3. The Proportion | | | | | } Equall | } Refe- | } Abilities. |
| 4. The Collection | | | | | | | |

Chap. 6.

1. What Charge signifieth. 2. howe Charges ought to be necessarie. 3. What Charge is necessarie.

Charge may be said to be a departing from something to the benefit or vse of others from the dominion of the owner; and this may be done either as the Lawyers say, *in pecunijs numeratis*, in ready money; or as the Schoolemen say, *pecunia mensurabile*, of that which may be valued for money.

This Charge is according to the occasion said to be *impensa maior aut acerbior*, lesser or greater: it is called a charge of *onus* which cometh of *onus* an asse, to signifie that heauie burdens are fit for the asse, but necessarie burdens are fit for men: and therefore heauie burdens are condemned in the scriptures. *You lay heauie burdens*, Matth. 23. 4.

As there is a logicall necessitie in the precepts of Art, a physicall necessitie in the order of nature, so there is a politicall necessitie in disbursing of charges; to worke vpon the Sabbath if it be necessarie it is tollerable; to giue almes where it is necessarie, it is charitable; and so to pay charges if they be necessarie, it is profitable, which the heathen man obserueth when he said, *non quod opus est, sed quod necesse*, Seneca, lib. 1. 4. Epist. 34. he would haue vs to lay out money, not for all things we need, but for those which are most needfull and necessarie.

Charges ought to be necessarie for these reasons: It is farre more difficult, *capiere quam fundere*, to get goods, then to giue them away, as the Philosopher saith, and therefore it is no lesse

defectione quæ quibus paratur, after they be once gotten, to
be carefull in the disposing of them, as the Poet saith, so much
it that Tacitus saith, Many knowe howe to dispend, but not to
dispose. Tacit. lib. i. hist.

The wiseman saith, *the Riches of the godly are pretious*. *Prov.* 12. 17. and therefore as we will not vse a pearle like a pebble, so we must regard howe we impart our riches, seeing they are so pretious, euen as Naboth was loath to depart with his patrimonie, & we must not abuse them with the prodigall sonne, but vse them as Gods blessings in all necessarie occasions.

When the general Auditor of the whole world shall take a computation of all his Rewards; howe they haue bestowed his goods (for the gold is mine faith he, Hag. 2.9.) this will be a lawfull discharge for such as impole and pay charges, to plead they were necessarie, and that may be inferred from that saying in Math. 25.40. For as much as ye haue done these things, come and enter in.

Those charges are said to be necessarie which concerne a
common wealth: In the charge of a common wealth, respect
must be had vnto the Prince, the Countrey, the Poore, &c.

The Prince is called *Princeps quasi Principalis* because he is the principall person amongst the people, as the head is the principall part of the bodie: nowe as the head in some naturall sort prohibeth for the bodie, so ought the subiects in a reciprocall sort to provide for their prince: for he that is *Princeps* ought to be *particeps boni* for this cause we are commanded to give to Caesar that which is *Caesars*, *ut dicit scriptum, aliud est plecti utriusque* this making *Soliman* say, he that knew what a diademe were would not take it from the ground to set vpon his head: for a crowne is accompanied with many cares and combrances, *David* had lesse trouble with his sheepeooke, the his scepter, and therefore every Princell in this case may say to his subiects as *Moses* did, *Hoc est, hoc est deus vester, cuius sumus et cuius charge* *Deut. 1. 24.* for which cause he was the first that ordained Magistrates vnder him to discharge his troubles: and the first that inuented Tributes amongst the *Israelites* to support his charge, as *Polidon* *Virgil* reporteth.

It was first called *Tribute* *Tribu*, because it was imposed upon all the Tribes of Israel, to signify that all men ought to

contribute to their Prince, according to that saying in Rom.
13. 6. *Gine tribute et phoricis tributo obnoxio*, and therefore Sub-
sidies and such like charges are necessarily granted by the
Commons, *quasi subsidium*, as a helpe to vphold their Prince,
which euery one ought to beare, because he is partaker of the
benefit cometh by it. Bullinger Decad. 6. precepte.

One demanding of Diogenes what countrie man he was,
said, he was *Ciuis mundi*, a citizen of the world: Paul said he was
no citizen but a sojourner in the world; yet commonly we ac-
count that our Countrie where we haue our birth, bringing
vp, and abode, and therefore it is called our Nation *a natu*, be-
cause it is as it were *natiale solium*, our native countrie: but more
properly it is called our countrie *a patria*, which is deriued of
pater, to signifie that in both kinds our Countrie is the father
and the mother of vs all. And this should make vs regard our
native countrie, as our naturall parents. Hence it is that Pytha-
goras being asked howe he should demean himselfe to his
countrie, he answered, *ut erga matrem*, as to my mother. And
Phocion said that he would haue a sonne *tam patria quam pa-
tri*, euery way as loyall and dutifull to his countrie as his father:
the examples are infinit of such as haue lost their liues for their
countrie, it was euer deemed so honourable a seruice, *pro patria
magnum decus est profundero vitam*, saith Homer. Nowe such
charges as are for the defence of our countrie, as charges of
chivalrie or such like, are necessarie: for we should not inioy
our liues, wiues, or linings without them. Hereof that mellifu-
ous Father saith, *Sumptus pro militia honorabilis est*, the charge
for warres is honourable.

The Poore man is called *Pauper*, as one saith, *quasi parum
potens, parum aut imperans*, because he possesseth, thinketh, pr
commandeth little, yet pouertie is the subject to prouoke mor-
tie, when riches are but obiects to procure enuie: therefore one
saith, *Qui parum bene*, a man liues best of a little, if he can be
content with his lotte; according to the verse, *Qui platidis sorte
ferre scit, ille sapit*.

To be poore by Grace, *diuini est*, it is heavenly, which
Christ noteth in the Gospel after Mathew, 19. 29. for this
voluntarie pouertie is a kinde of Martyrdom, as S. Bernard
saith.

To be poore by Nature *humana est*; it is incident to man-
kind, for all the Apostles, yea Christ himselfe was so: and there-
fore Seneca saith, *Quemcumque miserum vides humanum scis*,
Whome thou seest to be miserable, thou maiest knowe he is a
man.

To be poore by Follie *belluina est*, it is brutish, as appears
by the prodigall sonne; howsoever men come to pueritie, we
are not to dispute, but to dispence, because ciuill humanitie (as
Lactantius saith) bindes vs to doe good to a man, because he is a
man, Lact. lib. 6. cap. 12. and as the moone sheweth her light
thie receiueth from the sunne, so should men shewe their libe-
ralitie of that they receiue from God: but seeing all creatures
in their kinde are compassionate one to another, and all lawes
in commiseration provide for the releife of the poore; I shall
not neede to vge the necessitie of this charge by multiplicie
of arguments.

There be diuers other necessarie charges which for breuitie
I forbear, but all the rest may be reduced and comprehended
vnder these heads: for if the Prince be our father, the Countie
our mother, and the poore our brethren, we ought to supply
their deficiency in such sort as may desigoe our natures, and
serue their necessities.

Chap. 7.

What is meant by Imposition of Charges 2. How Charges imposed differ

Here are many Charges necessarie which are called Vo-
luntarie, because every one as he hath any naturall sympa-
thie or instigation to good, doth depart with all of beneuolence
or willingly, according to his free disposition; but because the
great Schooleman saith, *Volunt non fit iniuria*, there is no wrong
done to the willing; it were impertinent to speake prolixly of
these charges, the rather, because this Charge is more properly
said to be *exhibitis*; then *impositis*; a gift of good will, then a
charge against will, which being left to a mans own liberty, can
not be said to be done of necessity, but willingly. Philemon. 14.

There

There be other charges called Compulsatorie, because they are imposed by the Magistrate of every Citie, Towne, village, &c. which charge differeth from the former, for that is done of beneuolence, this is to be paid *volens nolens*, whether a man wil or nill, hereof it is called an Imposition *quasi in populum imposita* because it is imposed vpon the people by order of *mandatum, preceptum, commandement, warrant*, or otherwise; charges thus imposed are to be paid *auctoritatis causa* though there were no necessity to vrge it, as D. Chytrius saith, for we are taught to obey the magistrate; and he that doth thus pay it *non peccat, qui iniuriam patitur* doth not offend. I remember a pretty saying of Saint Augustine *Da quod iubes & iube quod vults*, seeing these doe aswell impart as impose charge, the common sort must by supposition deeme these charges to be necessary.

D. P. Martir reporteth in his cōmentary vpon the Romans that magistrats had wont to be called *patres cōscripti* appointed fathers; and so in many places in the scriptures they are phrased by the name of fathers, to no other end but that their denomination might giue them information *velle bonum non diuellere* to helpe and not hinder, but to shew themselves as louing to the people euen as fathers are to their children, hereof Xenophon saith *bonus magistratus nihil a bono patre differt*, a good magistrate doth litle differ from a good father; which if they doe, then will they not impose any impertinent charge, but that which is instant for the necessity, conuenient for the persons, and expedient for the place, considering there is a father in heauen which overseeth and obserueth the actions of all the fathers vpon earth.

Chap. 8.

1. Of Equall proportion. 2. howe many waies
it is to be taken. 3. that euery one
is to be taxed in some
equality to his
ability.

Equall proportion is to be taken 3. waies; properly, comparatively, respectiue. Properly it is that charge

which

which is imposed vpon any according to his owne abilitie: *comparatiuely* is that charge laid vpon one which agreeth in some equall proportion to the generall taxation of others. *Respectiuelly* is that charge which is exacted of any fortible to the quality of the Seltment in landes or goods.

That portion which is proper to a mans owne estate ought to be taxed in some measure equall to his estate according to the common course and custome of the country, and this is called a proportion properly; the reasons followe.

You shall reade that in cases of redemption the Priests were to proportion the prices according to the estate of the persons, as appeares in Leuit. 27. 8. where it is written: *If he be poore then thou hast esteemed him, then shall he present himselfe vnto the priest, and the priest shall value him according to his ability, nowe the priest he is called presbiter quasi praebens alijs iter of shewing others the way, and therefore his action ought to giue example to others in all charges to make an equall taxation in some proportion to the abilitie of the person.*

It is noted in the people of Hierusalem that in a generall charge for the common good they did not presse themselves beyond their powers: for (say they) we according to our Abilities haue done it. Neh. 5. 8. which is a good president to be obserued of all seltors to rate men according to their abilities.

In dispensing to the poore, men are willed to minister but according to their Abilities. 1. Pet. 4. 11. so it ought to be in al other charges: men are not to be vrged beyond their abilities: for in giuing away and in paying away there is no difference in the worke but in the will: for there is a departing from something in both, Giuing one is a free commutatio, the other is a kind of coaction.

If the saddle be not set right on the horse-backe it will wring him, if the ballance be not equall in weight, it will wrong one, so if a man be not taxed equally to his portion it will iniury him, and that is against the word which saith, *thou shalt not doe thy neighbour wrong* Leuit. 19. 13.

Men vse to lade the Camell when he lieth downe as he may rise vp with his burden, he that will haue his beast to hold out in trauell must not ouerburden him: the like course must be taken with men, so to taxe them as they may continue in vndergoi

going charges, and not to make impositions become oppressions. To this purpose Bruson reporteth a matter of one Amylius a ruler in Egypt, who beeing complained of to Tiberius Caesar by the people for oppressing them with payments, he wrote to Amylius *se iondere velle suas oves non deglubere*, that he would haue him to sheare his sheepe but not to flea them, meaning thereby that he would haue men assessed indifferently and not furcharged extreemely.

In all Taxations every man should remember this golden rule: *To doe as he would be done so*, that is to taxe others as he would be taxed himselfe by others, nowe as the string overstrained in the lute will neuer sound well, or cloth too much stretched on the tayntors will neuer weare well; so if he himselfe be taxed aboue his state he will neuer take it well: then consider what Seleucus the Emperor said, which Gualter obserueth to that ende *quod tibi non vis fieri alteri ne feceris* that thou wilt not haue done to thy selfe doe not to others: but as in martiall diuisions the *Quartermaster* sets out every one his share according to his place and degree, so in politicall impositions the Sessor should taxe and set every one his rate according to his state and portion.

Chap. 9.

*That every man is to be taxed equallie in
some comparative and proportionate
sort agreeable to the generall
taxation of others.*

THe grasshopper is a burden to one, Eccles. 12. 5. when a bull was but a burden to Milo: a myte is as much to the wisdom, as a talent was to Alexander, and therefore seeing the abilities of men are not equall, it is not ment hereby that all men should be equall in taxation, which are vnequall in estate, but that every one may haue as indifferent valuation as another by comparing their portions together: for as the heathen man saith he is an euill man *cui non satis est id quod ceteris est satis* to whome that is not enough to one that is enough to others: if Esau could say I haue enough when he should take, men must

not vrge more then enough when they doe tax. Gen. 33. 9.

Where one buyeth cloth he wil looke to haue as good measure as the other, where one buyeth Iron he will looke to haue as good weight as an other: where one buyeth ware he lookes to haue as good a penny-worth as an other: and therefore why should not one man that is taxed in charges looke to be as well vsed as an other? and if there be required such proportion in giuing that one must not be greiued when an other is eased, as Paul saith, the same reason may stand in the proportion of taxing, that one must not be racked when another is remitted, but that there must be equality in both. 2. Cor. 8. 13.

If there were a survey of generall settlements, in some places it will appeare that there is *inequalitum Catalogus* a catalogue of confused inequalities: you shall find that Benjamin shall haue five times more to his messie; Gen. 43. 34. when Lazarus shall haue hardly a crum, Naboth with his vineyard shall be as much as Naball with all his reuenues, and as in India there are antes as big as mastiues, and mice as big as Camells, as *Pomponius Mela* reportes, so in England you shall find poore men as much as rich men; and meane men as much as gentlemen.

All rates for the most part are either *par*, *Suppar*, or *Impar*, that is the lesser part are like one an other, the greater part are somewhat like others, but the most part are nothing like others: are not many worth fixe hundreth poundes taxed at xx. in *terris*, when an other not worth an hundred is as much, and an other of equall value is VI. in *bonitiis* there not some worth fixe thousand poundes, set at IIII. p. when an other vnder a thousand is rated at VII. p. and another that may dispend three thousand is but VIII. p. and yet able to buy or countermaine Twenty three pound men? what should I dilate these endles inequalities, as Protogenes knew Apelles by the draught of one line, and Hercules proportion was perceived by the size of his foote, so you may iudge the generall by these particulars, seeing it is no more seen then the monstrous heads were of Hydra, the deformed body was of Esope, or the infamous marke was of Cayne.

Plato resemblance mans life to a chaunce at dyce, and so may our settlements, therefore it is growne to a proverb *that we are charged*

devised as the dice chance, deuce ace cannot, life sinke will not, but quater they he must pay: this is no matter of novelty, but antiquitie: for it is obserued in that generall charge about Ierusalem in Nehem. 2. The poore were vnable and could doe nothing, for *ultra posse, non est esse*, and we can haue no more of a catt but her skinner; the best sort were vnwilling and would doe nothing: so it is noted, *The great men would not put their neckes so*; Nehem. 3. 5. but the middle sort they bare most of the burden, and so it is in most of these rates as the sunne moodereth slowest when it is highest in the zodiacke, so men are euer slackest that are highest in estate: and as the lighter ballance euer mounteth hieft, so the meaner sort are commonly taxed heaviest.

This *inequalitie* is more iniquitie in the agents that impose it, and manifest iniurie to the patient that pay it, and therefore it is condemned by the example of God himselfe, and by the lawes of God and man.

Inequality is condemned by the example of God himselfe: for God is equal, and he dealeth equally with euery man, to the ende one man should deale equally by another: *ut secundum ferri in a mure*: for such measure as we mete shall be met to vs.

Inequality is by inference condemned by the word of god, in this sort if false weights and measures which are vnequall & vniust are said to be abhominable, these vnequall rates of charges cannot be tollerable: for in both there is but a defrauding of a due: and therefore it is condemned as well as the other. Deut. 25. 16.

Where many of equal state are vnequally taxed, it argueth partialitie, because there is respect of persons: *tribune aequalibus iniquitas & inegalibus aequalitas est personarum acceptio*: for as Dr Chytrous vpon the Commandements saith, To giue to equal persons vnequall things, and to vnequall persons equal things: respect of persons, which is a sinne generally condemned in the lawes of God.

Inequality is condemned by positive and nationall lawes, if you haue recourse to the Statute made in Anno 43. of our late soveraigne Lady of famous memorie, Queene Elizabeth, there is a clause concerning the Sessment of subsidy inserted in these words, *The said Commissioners to whom it shall appertain shall*

Indifferently for *taxe*, and *asse* themselves, and the *feld* *asse* for *it*. This is spoken demonstratiuely to shewe that indifferencie is not inequality should be vsed in all Sessement to all persons for indifferencie *est quasi non different*, that is, there ought to be no difference in these dealings, in regard of persons, but that every one should have a proportionable penniworth according to his portion as well as another.

What should I speake more of Inequalitye I doe not see that as Cocks cannot fight well that are vnequally matched, so men can never agree well that are vnequally charged, for where as Equalitye is the cause of loue, and is therefore called *concordia* *muris*, the nource of vniuite; this Inequalitye is nothing els but the cause of discontent, and is therefore called *seditionis* *uincula*, the nource of sedition: for as wheeles going upon vnequall ground will make a rambing so man pressed with vnequall rates will make a murmuring, as appeares by the labourers in the Vineyard: for if they did murmure in receiving of money, because their wages was equall when their worke was vnequall, what will they doe in departing from money where their rates are equall, if they be vnequally taxed?

Chap. 10.

*That euery one is to be charged respectiue according
to the Qualitie of the Sessement, whether it
be in lands or goods.*

A S euery one ought to be taxed properly according to his owne estate, *comparatiuely* according to generall taxation, so he must be vsed *respectiue* according to the qualitie of the Sessement, whether it be in *terris* or *bonis*, or els it is no better then inequalitye.

If a leuie be made for a common charge in money, and the direction or warrant be generall to collect *five pence* in the pound as well of lands as goods without difference, this is more iniurie, because that proportion is not obserued which is meet at equalitye. For the Statute is selfe concerning Sessement of subsidies doth make a *disphora* or distinction therein, for landes bee at foure shillings, and goods at two shillings.

ling and eight pence the pound: and therefore to make lands and goods all at one rate in other charges is repugnant to the equalitie and equitie of the lawe; *equalitas quare* *Magistratus* *Antie* *fermenda*, which as Hemington saith, ought to be observed but yet this is made but a superficiall and light matter in many places, amongest such (no doubt) as are more forward to impose then to pay charges, which this learned man D. Chytrius noted in his time, and therefore he left this sentence to all Sessors, *Qua alijs praeceptis ipse facere prius videtur*, That which thou dost command others to doe, see that thou thy selfe first dost it for that common wealth must needs doe well, where precepts and presideria goe together, as Plato saith.

The rate of the Subsidie is, or ought to be, *equalitatis* *Normam*, the very rule of equalitie to derive and direct all other charges by: for this cause many respect not altogether the proportion observed in the Subsidie: but because in most places, especially in cities or great townes, collections are made commonly by the rate of the subsidie, such as are therein vnequally taxed, are made subiect to infinite inequalities and iniuries in all other charges.

In common charges to see one that is set at twentie shillings, to pay foure pence, when another of his value payeth two shillings by the rate of the subsidie to see one that may dispend in annual repairs two hundred pounds, taxed at two shillings, when another that hath not the tythe of the living, laid as much by the rate of the subsidie, what greater inequality and injury can there be, as that which disdaine to conform with the lowest in case of countenance, should be linked with the lowest in burden of charges: so the old proverbe is still approved, *The meekest must be the worst*. For as wormes breed soonest in the softest wood, so wrongs are soonest offered to the weakest person.

These inequalities are so apparent that in most places when a Charge is imposed, the better sort with the Constables of the same assemble together, about the equal taxation and collection of it: if it be in Hundreds they divide themselves into Villages; if in great townes they divide themselves into Wards, and so tax men not according to the rates in the Subsidie, but according to their abilities agreeable to the

generall proportion of others, which must needs be very indifferent and discreet course for the conservation of the people in much unity, where there is so great circumspection to equality and substance it is *pluribus et publicis expensis*, the common charge of the vulgar sort, it is great reason they should proportion their own rates, so the charge which is imposed be discharged, as Bullinger delivereth in his *Decades*.

Chap. II.

The probable causes and considerations why men are frequently charged, repugnant to general proportion.

These unequal proportions are committed by the Souldier, either of negligence for want of dutie, or of indiscretion for want of judgement; or of ignorance by way of Apologie, or of wilfulnesse by way of affectation.

These inequalities are committed of Negligence for want of dutie: for there are some which rate men upon rumors and reports; now it is a maxim amongst Philosophers in *per se habet auri aurum de his*, so in a principle of experience in the world, that generall relations are but common fallacies. I will not say but that sometime very vulgar writers by the vulgar voice may be verifieth, but yet as the Philosopher in some cases saith, that *Utrum sit fallax*, so in these cases I would have men thinke that *rumor est aurum*, rumor is but a flatterous echo of idle tongues, and therefore Thales Milesius being demanded how much truth did differ from rumors? so much, said he, as the eies are distant from the eares, noting thereby that rumors ought to be ocular and not auricular agents, they will know the truth: for many are blazoned to be persons of great living, which when they come to be founded, it appears but a false allurum, and thus are many hindered by hearsay.

It was well said of one *wisit*, it is farre better to fall into the hands of the iudge, then into the mouths of the common people: for hee will not sentence any without examination.

examination & proofs, when the other will refuse any one by rumors and reportes.

If you looke into all our statutes concerning the subsidies, subsidies and taxes, there is a provision made for the appointing of certaine persons with the Constables of every shire to be fessors of their neighbours, and this is done to prevent injury by reportes that the fessors should by their owne personal inquiry take intelligence of every mans estate, & not rely upon relations of others, and therefore this may be one cause why many are wronged by inequality if the fessors neglect their duties in the order of equality.

These inequalities are committed of indiscretion for want of *Indiscretion* for as Seneca saith *quidam homines deo plus videntur quam alijs* some men can see twice as much as others & there be some as wise as Chorus that would undertake to tell the waves of the sea, and yet he could not number above five thereof came the proverbe *stultus Chorae*. And this is sometimes the oversight of the fessors, they can pierce into mens estates what they have to live on, but they cannot expend their charge which is to live of them, and so they hymn a man in these matters as the blind man doth at the crowne.

The merchant reckons in his charges and detractions before he can resolve what he gayer by his ware, the soldier doth sayeth the loss of his charge before he can see what he fowes by his wine, the husbandman respecteth the charge of sowing and reaping before he can see what he gets by his harvest, & the fessors ought to looke into the charge of a mans estate before they can well tell how to charge him by his ability. For as it is noted in *Seneca de utilitate beatae* *non enim videtur quod sit in rebus quod sit in rebus* it is not properly called a mans estate be deducted, so it is to be obtained in the estate of men, valeat there be consideration of their charges there can be no information of their estate.

It is reported by historians that in Florence he that was father of five children was exempted from all impositions, he that was father of three children was freed from watcht, he that was father of four children was released of some taxes, & all charges. Amongst the Romans he that was father of three children was never informed

to any challenge; if he were father to five children, he was freed from common charges, but if he were father of thirty children, he might challenge immunity from all charge, as *Vi-*

2 I know that example is to this end, not that any should be privileged from charges which are able to pay, but that in common situations there should be some regard of every man's estate by his charge, and to have the more favour in respect of his family in the instance where there is such a thousand pounds and half more but the wife and himself are provided for and living a *Man* yet hath not like a man but serveth like Diogenes with a roote, and poore like Lameus with a cage, such a man as this I will be compared with a master of a gallie ported which hath forty or eight children & maintains his charge in some chiefe & credible sort is to be called a quadruple charge, more then the ordinary effe in all reason it can be no equality but in

These inequalities are commonly excused by way of Apology deduced from the example of the labourer in the Vineyard, who being made content because they had equally pay for unequal pains, the Master reproved them and said, *Let the labourer be as his Master.* Under this pretence many do apologize inequalities.

When any complaine and pleade for equall ease of charge
as well as others, what is that to you (say they) doe you enuy an
others good liking you are taxed according to your worth
are you any way wronged? ~~to be taxed~~ ~~to be taxed~~ ~~to be taxed~~ ~~to be taxed~~ ~~to be taxed~~
as one faith, it is a cursed plague that muste the tax, and this
is nothing but a reuocacion of the tax for a mans owne time
as the death did wrot the scriptures to supply his purpose: for
first it is not fit to mixe spirituall and temporall matters in one
flood, no more than it was allowed in the old lawe to reare
lynxey wolfey both in one garment; secondly, it was lawfull for
the master of the vyneyarde to dispose his wyde goodes at his
pleasure, but it is not lawfull for a father to take his sonnes heart at
his pleasure, and although the master did the wrong iniury, be-
cause he compounded for equall faith, yet also he offered
wrong, which are vied without equalisation being in spiritual
proportion, as in this, danger appeareth very pregnant.

These

These inequalities are for the most part dealt by (waite of) affection, either in love or hatred, favour or displeasure: for in these cases as one saith, *voluntas est amoris & voluntas est odii* will that doth make equality and inequality: for if men were all beloved a like then should they be charged alike respecting their positions, but whether they be loved or hated in these generall actions of inequality: the Poets words prove true, *Qui omnes facit, facit pro ratione odioris*, she will beareth the greatest love amongst felloes, almost as full in subtraction and Addition as the best Arithmeticians, and they can as closely vent their wiles under a visor, as Thamar did her vice under a vail, for this Cymmerian darkness cannot endure the sunne no more then owles can the light: yet as she showed when he had a sinister pretence could readily consent and say, *I know what ye do*, Luke 11: 15 for these men are not so fickle of a secret countenance when they intend what to do as by the sequels you may observe: for as Paul said of the Ephesians, for do I of these felloes, *it is strange to speak of her things are done of them in secret*, Eph. 3: 12 *philosophi et sapientes in seculis* in Suther have cast upon *Favour or Affection* for the most part spared in these respects: *non est enim* I will spare him for
 1. It is my kinsman (saith one) I must be him kindly in regard of alliance, *affinitas est quasi immunitas* as I for one, saith, affinity is a kind of immunity.
 2. It is my friend (saith another) I must graciously be true of his good remembrance, *amicitia dicitur pars amoris* for games will beget friendship. It is my customer (saith another) I will ease him because I take his money. *Quid non possumus propter id propter quod non possumus* I for what will not money do?
 3. It is my man (saith another) I will spare him in respect of his service, *propter utilitatem* for a cloak in good for the rent.
 4. It is my tenant (saith another) I must forbear him because I am his Landlord: for he had need of an easy rate then payed a hard rent.
 5. This may well be said to be a Favour a few facts he was that first a private with his family, and also his subject to private sales, to militarie munition, to multiplicity of charges in other times amongst the Scythians he was accounted the happiest man that had the best friends as I think reported in the case.

came the promise, *et ubi dicitur*, where there are *fructus* there are riches; yet this is called a *Favour* but absolutely a *Christ* was called *fructus* for that cannot be deemed *fructus* which is occasioned by a doubled grace both in the seller and the receiver.

That may be said of the seller which Nehemiah said of such persons, *the which you see I am good* 2 Neh. 13. for according to the proverb you do but cut large thonges of other mens leather, such as a wife which can frankly effuse in other mens goodness as the wastfull steward did, Math. 16. for their owne pleasures, if they were to do good with their owne goods they would be as merry as Nabab was loath to part for a penny; if you will afford a favour where you affect, you should do well to effect it with your owne: for these are *Republicke* men and therefore this doing is not worth gratitude; seeing it is rather to be deemed a fault then a favour.

Those which are thrust into with *Favour* it is but an eccipis to their credites by exposing themselves to all opprobrie: for flesh and bloud cannot brooke to see such as have wealth and possessions like *Dives*, that looke to be called *Rabbi* with obsequious civilities, and to have the highest places with the proud Pharisees, that such as these should pay no more then the *Publican*, towards publike charges, and such as these are no better then *Impostors* to their princes for he that is rated most according to his portion is a better subject to his prince then such an one as exceeds him in common fellements and yet is taxed far vnder his substance, as the myte of the poore wydowe was farre better to the treasure then the offerings of the rich.

As those which are taxed with favour, it is perceived by a kinde of subtraction in taking somewhat from assessments without equality, so such as are rated vpon displeasure, as the stone is said to growe *per additamentum* by a kind of adding to, so that will appeare by a kinde of Addition or putting to more with in equality, which may be apparantly discerned vpon these or such like occasions.

He hath set up his trade (saith one) in the towne to hinder me, I will nowe helpe him forward in this, *figulus figulus* saith for

for a common thing to see howe one mechanicke will ma-
 nage another, and thus hee will be able to see the order of

He would not give (saith another) to such a voluntary charge
 when he was mooued; I will nowe meeet with him in this: for
 he which is in office can doe much *ex officio*, vnder colour of
 his office, if he feeleth not confusion of face.

He would not doe me such a pleasure (saith another) when I
 had occasion to vse him, I will nowe remember him in this:
 thus a way (saith Iesabell) when shee could not haue her wil an-
 other way.

He hath done me much iniurie (saith another) by suites and
 grudges: I will nowe requite him in this: for priuate
 grudges are easily protected vnder publike businesse.

He is very thristie in the world (saith another) I will nowe
 crop his living a little in this, as the Egyptians did oppresse the
 shepherds with burdens, because they did multiply and in-
 crease.

This may well be said to be a *Displeasure*: for *onus compendii*
uoluptus dispendium, that which the other of *Fauour* doth pre-
 vent, this of *Displeasure* must vndergoe, in extremities Symon
 must needs beare the crosse.

It is too odious in this age to see howe such as dare not play
 the Lyon, will play the Foxe, and when they can no way quite
 themselves in their owne matters, they will cloake it *sub officio*,
 vnder their office, or pretence of some legall or regall business,
 and because this shall not seeme to be a paradoxe, I reitire you
 to scripturall instances for prooffe.

When the Rulers had a spite against Daniel because he was
 seconded by the king, they could no way tell howe to be reuē-
 ged, but by soliciting the king to make a decree, that by co-
 lour thereof, they might worke their wills vpon good Da-
 niel.

When Haman did malice Mordecai because he would not
 mooue his hatte, he durst not openly be reuenged of him, but
 by suggesting the king to write letters, that vnder pretext ther-
 of, he might haue his mind of good Mordecai.

It is so generall a note in the nature of man, that such as haue
 their minds cauterized with malice, care not with what wea-
 pons they fight, so they may haue their wills.

These kinde of Sessors should consider this saying, *pro nobis nobile*, it is the part of a wiseman sometime to let fall his will from his power, and in some cases to doe what he might doe, is held for a true type of nobilitie: this were a good counsell to kinde in men of these conditions, that in their taxation they deale not as their wits and affections can in them, but as Christ teach, *quid dico et religio cogit*, what I live and religion compell them, and to doe what is meete to be done, and not that which they may doe for who knoweth not what's that in office may doe *protexin officij* by colour of his office, where there is no care or conscience in the execution of it?

The Philosophers saith, *iniquum est qui invidet aut facit*, that he is a wicked person that doeth envie or favour especially in publique cases where there ought to be some proportion in equality without respect of partialitie: therefore Sessors should doe well to observe what a great reproch it is to be reputed partiall, it is to their names farre worse then a myte to the cheek, or a smatch to the cloth, and who would be branded for bad dealing, either with the blacke easle as a mark of infamie to the world, or by casting of the blacke stone (in signe of ignominy) into the water, as it had woont to be an ancient custome amongst the heathens, to excuse or accuse men by casting of white and blacke stones into the water, which Ovid reporteth, *Ubi erat antiqua, ubi parvis lapillis, his damnavere, illis absolvere culpa*. Metamorph. lib. 15.

Such Sessors which seek to revenge their private wrongs or wils vnder publike businesse, should feare by following the former presidents, least they incurre the like punishments.

If your Statutes punish those which use false weights & measures to deceiue others, God wil not spare those which use false and unequal rates to inure others, and if Iurors are bound by oath to present such as use false weights, all men are bound by allegiance to discover such as make false rates: for by the still law, *peritiam mercedum expulsa esset*, it is deemed a sinne to conceale any sinister dealings.

Chap. 12.

What persons are liable and ought to be taxed towards common impositions and charges.

ALl persons of abilitie as well subsidie men as others inhabiting within any citie, towne, village &c. are to be taxed towards common impositions and charges.

Charges are said to be a burden, and we are taught to beare one anothers burden: for a burden being borne by many, though it be heavy, it will come light, according to the olde saying, many hands make light worke.

It is noted amongst swine that one hogge will succour another that is baited, then amongst Christians one man ought to helpe another that is burdened.

It is the nature of dogges to fighting, not to relieve, but to fall upon him that is beaten: men doe not differ from dogges, if they will not relieve him that is under a burden, and if a good man will be mercifull to his beast, he is worse then a beast that will not be mercifull to his brother.

It is reported of that godly gouernour Nehemiah, howe in a common wealth cause, to animate others, he made himselfe the first example; *Euen I* (saith he) *doe it*, Nehem. 5. 16. the magistrate is called *Magistratus*, either of *magis* & *stratus*, because he is of more dignitie and authoritie then others: or of *magis* & *status*, because he is of greater state and abilitie then others: and therefore such as be Magistrates will rather *addere* then *adimere*, that is, they will be as readie to conioyne as to inioyne any charge; for the office cannot priuiledge any from expence, but as the Poet saith, *Si queratur bonas non fugiatur onus*, if any will get honour by his office, he must not eschewe the burden: and such as are readie to command and will not commute with others, *ostendunt bonas*, as one saith, it is chargeable but not honourable: for as Peter said to Christ, *Master pittie thy selfe*, so it will be reported of these, they are of Peters minde, they will pittie themselves though they oppresse others, but by reason of authoritie they will not put their neckes to it, as it was said of the great men of Ierusalem, Nehem. 3. 5. nay they will not put

so much as their finger to it; as it was noted in the Scribes and Pharises, Math. 23. 4.

It is observed in the Preists & Levites that in these common charges they were presidents to the common people: for they are first placed to commend their forwardnes as you may read in Neh. 3. 1. which is a good memento to all ministers of the word: for a minister is so called a *ministrando* of ministring, so shew that there is required as well exhibition with the hand, as exhortation with the tongue, which S. Gregorie noteth when he saith *qui alios ad bonum operandum excitat ad bonum agendum se ipsum ligat*: he that excitech others to welldoing doth bind himselfe to the like, otherwise as Cato saith; *improbi desunt* it is a shameful thing to the teacher if his doctee reproue his doctrine, as it was in the Preist and Lieut. who could shew others the way, & yet themselves did shun the way when they should compassionate the wounded man.

Thus when the magistrate doth *professe* as well as *preesse* and the minister *dare* as well as *faci*, it must needes be a great encouragement to the common sort to followe: for similitude and example doe moue much, saith Cicero, & S. Austine saith that examples are as sermons to the vulgar people, and therefore as many horses which trauell together goe more willingly in the way, so many men participating together, pay the more cherefully their charges.

There be some which vnder colour of office doe challenge a kind of immunity from common charges: for it is a common practise of Constables in some places in respect of their paines to saue their purses.

In taking of paynes they doe but their office, the very word *officium* doth signify duty, to teach such as are in office to doe their duties, which cannot be without paines.

This duty and paines is required by the lawes of god & m^r.

The word of God commandeth every one that is in office to be diligent therein, hereof it is written, *let him that hath an office waite of it*, Rom. 12. 7. and therefore it is observed in such officers as feare God that they would performe their duties with al sedulitie euen for conscience sake without commodity, they deemed it so odible to saue by their office, Neh. 5. 17.

The lawes of men doe not only compell Constables to be
dilig

The Order of Constables
diligent & attendant in the execution of their office, as appears
in the Statutes made in the 33 Hen. 8. cap. 10. 37 Hen. 8.
cap. 8. and in diuers others: but there is inflicted punishments
vpon Constables for negligence in their office, in some cases,
with the losse of five poundes, 14. Eliz. 5. in other cases with
the losse of twenty poundes. 23 Hen. 6. cap. 14. yea and in
some cases with the losse of all their goods. 11 Hen. 4. cap. 12.
so that paines is vrged as a thing penall.

If we should reason *a pari* by comparing the Constables
paines with others that are in office, if you consider the office
of *undersheriffs* for the poore, they take triple paines to the constables
and neglect their owne private busines for a publique be-
nefit, and yet they are contributors as well as others, and shall
Constables be paid for their paines? *de similibus simile debet esse
iudicium*; I can see no reason for it in equity or equality.

If we should respect the losse of their time, why? in dooing
of their duties they doe redeeme the time, when in their idle
pastimes and sportes they doe but mispend the time, and seeing
as Plato saith, *Nescimus pro pariti*, how can they better improve
their time then for the common good of their country, where-
unto we ought to dedicate our paines, purses, and persons if
occasion constraineth?

In Cities and in great townes where there are many Con-
stables, their paines are the lesse, but their *sauings* are the grea-
ter: In a leuie oftenty poundes, if Constables may be suffered
to reserve their owne payments, how soone may they saue
about thirty shillings according to ordinary rates, which is vn-
reasonable? considering it far exceedeth princely allowance: for
the Constable or other officer in subcollecting of the subsidy
hath but two pence in the pound allowed him, and shall the
Constables saue about eigheteene pence in the pound for the
collection of all other common charges? *nominatum aliquos re-
ferre possum*: I feare there be too too many, I will not maligne
them, but God amend them.

If you search all the Statutes you shall not find (vnlesse it be
in the subcollection of the subsidy) that constables are to make
a profit of their paines: for then it were rather an occupation
then an office: and therefore this kind of sauing is not to be suf-
fered in a common welth: for it is condemned in the scriptures
by

by an argument drawn from a more aduantage than the greater to the lesser in this sort; such as were situated were not to be called to office by the word of god Exod. 28. 31. but these which sine their owne charges vnder colour of their office are content, &c.

This vnderstanding may by circumstances be examined by our positive lawes, in this manner. Sauius is a secret kind of getting, he that secretly getteth by finisler meanes is no better then a theefe, and therefore if he be deemed a felon by our lawes which taketh above sine shillings from a priuat person what shall we terme that that defraud the Common weal of so much money as a public charge? It maketh me remember that precise allusion of M. Cato fitting to this purpose, *furarius* the theefe theues (saith he) are restrained with shackells & linkes of iron about their legges, but the greater theues, doe *gestare in tota Curia* naked, let up and down with chaines of gold about their neckes, and costly induments vpon their bodie. I pray god these kind of sauers be not such, if they be they are no better then caterpillers to a common weal.

There be others that plead a priuiledge from common charges; because they are out of the Subsidy booke: if they be of any competent ability, this is rather a reason of some emphasis to make them capable of other charges: for seeing they neither pay subsidy, or finde armor as others doe which are in the subsidy; they may the better contribute to other charges.

Who knowes not that many are spared out of the subsidie for many respectes and yet they are (or ought to be) lyable to the charge of puruey for the prince, provision for the poore, impositions of a towne? the widowe gaue her myte, as well as others that gaue more, he liueth like a hogge that doth no good while he liueth, nay as Seneca saith, *Non vivit qui nemini vivit* he liueth not at all, that liueth for none but himselfe.

He that will haue the rose must away as well with the pricke as the saueur, the philosopher could say *qui sentis commodum debet sentire onus*, he that receiveth profit must not refuse expence: for such as cohabit together to reape a benefite, must be coadiutors together for ease of a hard; otherwise they deserve not the name of a neighbour, but are fit to be secluded fro humane societie.

FINIS.

[illegible]